

PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that Engrossed Senate Bill 556 be amended to read as follows:

- 1 Page 19, between lines 41 and 42, begin a new paragraph and insert:
2 "SECTION 12. IC 6-1.1-25-4, AS AMENDED BY P.L.1-2002,
3 SECTION 26, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
4 JULY 1, 2003]: Sec. 4. (a) The period for redemption of real property
5 sold under IC 6-1.1-24 is:
6 (1) one (1) year after the date of sale **for a taxpayer who is**
7 **eligible to claim the homestead credit for property taxes owed**
8 **on the real property under IC 6-1.1-20.9;**
9 (2) **one hundred eighty (180) days after the date of sale for a**
10 **taxpayer that is not eligible to claim the homestead credit for**
11 **the taxed real property under IC 6-1.1-20.9;**
12 (3) one hundred twenty (120) days after the county acquires a lien
13 on the property under IC 6-1.1-24-6;
14 ~~(3)~~ (4) one hundred twenty (120) days after the date of sale to a
15 purchasing agency qualified under IC 36-7-17;
16 ~~(4)~~ (5) one hundred twenty (120) days after the date of sale of real
17 property on the list prepared under IC 6-1.1-24-1.5; or
18 ~~(5)~~ (6) one hundred twenty (120) days after the date of sale under
19 IC 6-1.1-24-5.5(b).
20 (b) When a deed for real property is executed under this chapter, the
21 county auditor shall cancel the certificate of sale and file the canceled
22 certificate in the office of the county auditor. If real property that
23 appears on the list prepared under IC 6-1.1-24-1.5 is offered for sale
24 and an amount that is at least equal to the minimum sale price required

under IC 6-1.1-24-5(e) is not received, the county auditor shall issue a deed to the real property in the manner provided in IC 6-1.1-24-6.5.

(c) When a deed is issued to a county under this chapter, the taxes and special assessments for which the real property was offered for sale, and all subsequent taxes, special assessments, interest, penalties, and cost of sale shall be removed from the tax duplicate in the same manner that taxes are removed by certificate of error.

(d) A tax deed executed under this chapter vests in the grantee an estate in fee simple absolute, free and clear of all liens and encumbrances created or suffered before or after the tax sale except those liens granted priority under federal law and the lien of the state or a political subdivision for taxes and special assessments which accrue subsequent to the sale and which are not removed under subsection (c). However, the estate is subject to:

- (1) all easements, covenants, declarations, and other deed restrictions shown by public records;
- (2) laws, ordinances, and regulations concerning governmental police powers, including zoning, building, land use, improvements on the land, land division, and environmental protection; and
- (3) liens and encumbrances created or suffered by the grantee.

(e) A tax deed executed under this chapter is prima facie evidence of:

- (1) the regularity of the sale of the real property described in the deed;
- (2) the regularity of all proper proceedings; and
- (3) valid title in fee simple in the grantee of the deed.

(f) A county auditor is not required to execute a deed to the county under this chapter if the county executive determines that the property involved contains hazardous waste or another environmental hazard for which the cost of abatement or alleviation will exceed the fair market value of the property. The county may enter the property to conduct environmental investigations.

(g) If the county executive makes the determination under subsection (f) as to any interest in an oil or gas lease or separate mineral rights, the county treasurer shall certify all delinquent taxes, interest, penalties, and costs assessed under IC 6-1.1-24 to the clerk, following the procedures in IC 6-1.1-23-9. After the date of the county treasurer's certification, the certified amount is subject to collection as delinquent personal property taxes under IC 6-1.1-23. Notwithstanding IC 6-1.1-4-12.4 and IC 6-1.1-4-12.6, the assessed value of such an interest shall be zero (0) until production commences."

Page 23, after line 8, begin a new paragraph and insert:

"SECTION 19. [EFFECTIVE JULY 1, 2003] (a) **IC 6-1.1-25-4, as amended by this act, applies only to properties sold at a tax sale after June 30, 2003.**

- 1 **(b) This SECTION expires July 1, 2007."**
- 2 Renumber all SECTIONS consecutively.
(Reference is to ESB 556 as printed April 1, 2003.)

Representative Day